

**HOUSE - NO. 100. REPORT OF THE
AUDITOR OF ACCOUNTS OF THE
COMMONWEALTH OF
MASSACHUSETTS, FOR THE YEAR
ENDING DECEMBER 31, 1858**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649690633

House - No. 100. Report of the Auditor of Accounts of the Commonwealth of Massachusetts, for the Year Ending December 31, 1858 by Charles White

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

www.triestepublishing.com

CHARLES WHITE

**HOUSE - NO. 100. REPORT OF THE
AUDITOR OF ACCOUNTS OF THE
COMMONWEALTH OF
MASSACHUSETTS, FOR THE YEAR
ENDING DECEMBER 31, 1858**

HOUSE.....

.....No. 100.

R E P O R T

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1858.

B O S T O N :

WILLIAM WHITE, PRINTER TO THE STATE.

1859.

AUG 2 '39

Commonwealth of Massachusetts.

AUDITOR'S OFFICE, BOSTON, }
January 26, 1859. }

HON. CHARLES HALE, *Speaker of the House of Representatives* :—

SIR,—I have the honor to transmit, herewith, through you to the legislature, my Report as Auditor of Accounts, for the year ending December 31, 1858.

CHARLES WHITE, *Auditor*.

AUDITOR'S OFFICE, BOSTON, }
January 26, 1859. }

To the Honorable Senate and House of Representatives :—

In compliance with the statutes of the Commonwealth, I respectfully submit my Report, being the Tenth Annual Report from this department. The fourth section of the fifty-sixth chapter of the Acts of eighteen hundred and forty-nine, makes it the duty of the Auditor to exhibit to the legislature, on or before the fifteenth day of January annually, a complete statement of the property of the Commonwealth, and its debts and obligations of every kind. And the one hundred and

fifty-eighth chapter of the Acts of eighteen hundred and fifty-eight, requires that:—

“ The Annual Report of the Auditor shall contain a summary statement of the receipts into and payments from, the treasury of the Commonwealth in each year; said report shall also contain a detailed and particular statement of the receipts and expenditures belonging to each year; and for the purposes of this statement the account of receipts shall include all the revenue properly accruing or provided by law during the year, whether any part thereof be unpaid at the end of the year, or not: *provided*, that the amount of revenue thus unpaid shall be distinguished in the account. In like manner, the account of the expenditures in the detailed statement, shall include, first, the total expense incurred during the year, for the support of all permanent departments, services and institutions; and, second, all exceptional and special charges, incurred for objects ordered within the year, the account being constructed in such manner as to show the total expenditure actually incurred within the year, whether the same has been paid during the year, or whether the whole or a part thereof remains unpaid at the close of the year: *provided*, that the amounts, paid and unpaid, shall be properly distinguished. The variations between said summary account and said detailed account, shall be indicated and explained by proper notes and references.

“ The annual report of the auditor, made next year after the passage of this Act, shall contain a recapitulation of the receipts and expenditures of the year one thousand eight hundred and fifty-seven, as well as of the year one thousand eight hundred and fifty-eight, constructed upon the principles laid down in the preceding section.

“ The auditor's report, in each year, shall show the aggregate amount of the funded debt at the beginning and end of the year respectively, the balance of increase or decrease, and a statement of the cause of such balance; and in like manner, shall show the aggregate amount of the temporary loan at the beginning and end of the year, the balance of increase or decrease, and a statement of the cause of such balance. The report shall likewise state whether the ordinary expenses of the year have exceeded the income, or the contrary, and show the

amount of the balance, with an explanation of the means by which any deficit may have been met, or of the purposes to which any surplus may have been applied.

“ It shall be the duty of the auditor to include in his report the items of all accounts of expenditure, so far as they may be useful or interesting to the people of the Commonwealth ; and in particular, so far as may be practicable, the various heads of expenditure shall be separated, so as to show the different officers or boards, under whose directions the several portions of the expenditure have been incurred ; all salaries and other general charges shall likewise be separated, so as to show the different classes of officers who received the several portions of the expenditures ; and no expenditure exceeding five hundred dollars, shall be included under any indefinite head, if it be composed of separate items.

“ The auditor's report shall annually, contain a particular statement of the manner in which the moiety of the income of the school fund, applicable to educational purposes, has been disbursed.

“ The auditor's report shall hereafter state the amount paid to each county, in reimbursement of the costs of criminal prosecutions, in such manner as to show the whole amount charged, the amount credited for fines and forfeitures, and the balance ; also, the amount of commissions allowed on such payments to the treasurer of each county.

“ The auditor's report shall hereafter describe the new investments of any portion of the funds belonging to the Commonwealth, which may have been made during the year.”

It is also required by the 56th chapter of the Acts of 1849, that the Auditor shall include in his report an estimate for the following year of the ordinary income of the Commonwealth, and other means which he may point out, for the defraying of expenditures, and shall annex thereto such representations or suggestions as he may deem necessary.

It will be perceived that there are difficulties in the way of complying strictly with the foregoing requirements in regard to the expenditures, as there is no law that requires the public officers and boards having charge of the expenditures, to report them to this department, only as they do so for the purpose of

drawing their amount from the treasury. I have made all reasonable efforts to obtain them, and think that as stated herein they are very nearly correct. Still there is a large amount of expenses not yet rendered at this office; but this deficiency I have supplied by estimates. All the accounts rendered prior to the first day of January were analyzed and completed for this Report, but the details of about one-fourth of the year's expenses have been rendered since that day. It will be seen at once, that the labors devolving upon this office during the first few weeks of the present month, made obligatory by the 158th chapter of the Acts of 1858, must necessarily be difficult and arduous. And though made obligatory it is impossible to perform them within the time required.

The financial system instituted at the last session of the legislature meets with very general if not with universal favor. By making an annual appropriation for every branch of the public expenditures, they will all, in consequence, be carefully examined at least once a year, and in this Report I have endeavored to give them in detail, as minutely as practicable, as is required by the 5th section of the 158th chapter of the Acts of 1858.

I am under great obligations to the superintendents of the several State almshouses, and of Rainsford Island hospital, to the treasurers of the lunatic hospitals, and to the public officers generally, for having responded so readily to my request for statements of expenditures in their several departments.

The statements in this Report will be given under the following

GENERAL HEADS.

I.—General Statement of Resources and Liabilities, January 1, 1859,	Page 8
II.—Summary Statement of Receipts and Payments in the year 1858, showing the excess of receipts and the disposition made of it,	9
III.—Summary Statement of Revenue and Expenses belonging to the years 1857, '58,	11
IV.—Estimate of the Ordinary Revenue for 1859,	12

V.—Statement of the Resources of the Commonwealth in detail,	Page 12
VI.—Bonds and Mortgages of railroad corporations held by the Commonwealth,	14
VII.—Funds, the income of which is specifically appro- priated,	15
VIII.—Debts and Liabilities in detail,	16
IX.—Receipts on account of revenue in 1858,	19
X.—Receipts on account of funds,	19
XI.—Payments from ordinary revenue,	21
XII.—Payments on account of sundry funds,	27
XIII.—Statement of Revenue properly belonging to the years 1857, '58, The particulars of 1858 given in detail statements.	29
XIV.—Statements of Expenses properly belonging to the years 1857, '58, with the appropriations for 1858, The particulars of the expenses given in detail statements.	30
XV.—Revenue for 1858 stated in detail; summarily stated under third head,	37
XVI.—Expenses for 1858 given in detail; summarily stated under third head,	58
XVII.—Statement of the Funds, how invested, &c.,	200
XVIII.—Transactions in relation to the funds in 1858, showing the receipts, investments, &c., during the year 1858,	217

STATEMENT I. RESOURCES AND LIABILITIES.

GENERAL STATEMENT

Of the Resources and Liabilities of the Commonwealth, at the close of the year 1858, with the Receipts and Payments during that year. Also, a statement of the Revenue and Expenditures properly belonging to the years 1857 and 1858, and an Estimate of the Revenue for 1859.

STATEMENT No. I.

RESOURCES AND LIABILITIES.

<i>Resources:—</i>			
Statement V.	Real Estate, unproductive,		\$3,080,377 71
VI.	Bonds and Mortgages of sundry Railroads for Scrip loaned,		4,999,455 56
V. {	Railroad Stock, Massachusetts School		
VII. }	and other funds, productive,		5,484,371 40
			<hr/> 13,564,204 67
<i>Liabilities:—</i>			
VIII.	Scrip issued on account of the Reform School, State Prison, Taunton and Northampton Lunatic Hospitals, State House, State Almshouses, and loan of 1856,	\$1,314,000 00	
VIII.	Scrip loaned sundry Railroad Corporations, payable by them,	4,999,455 56	
VIII.	Temporary Loan for money borrowed in anticipation of the sale of securities in Western Railroad Stock Sinking Fund,	100,000 00	
VIII.	Amount due from the Treasury, and uncalled for December 31, 1858,	35,419 43	
			<hr/> 6,448,874 99
	Surplus,		<hr/> \$7,115,929 68